County of Suffolk

Department of Social Services

Reimbursable Cost Manual
For
Not-for-Profit Shelters

Revised April 2015

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Introduction

This manual explains what costs the County of Suffolk will accept and not accept for reimbursement under the Emergency Homeless Shelter Program. It further specifies what costs are to be classified as Program or Administrative and which costs can be allocated between Program and Administrative.

When the Manual is silent on the treatment of a cost, it should not be assumed that such costs are reimbursable or that the method of allocation is deemed appropriate without written approval. Therefore all users of this Manual are strongly encouraged to contact County of Suffolk Department of Social Services Housing Division, located at 3085 Veterans Memorial Highway, Ronkonkoma, New York 11779 (mailing address: Box 18100, Hauppauge, New York 11788-8900).

Allowable costs must be reasonable, necessary and directly related to an adequate program for homeless clients, as determined by the County of Suffolk. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration shall be given to:

A. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the approved Homeless Shelter Program.

B. The restraints or requirements imposed by such factors as: sound business practices; arm's length bargaining; Federal, State or local laws and regulations.

C. Prices for comparable goods or services determined by reviewing similar entities.

D. Whether the individuals concerned acted with prudence given their responsibilities to the entity's Board of Directors, its employees, the public at large and Suffolk County.

E. Significant deviations from the established practices of the entity or similar entities which may unjustifiably increase the cost of the approved program.

Final costs are determined upon field audit and will be considered for reimbursement provided that such costs are reasonable, necessary and directly related to the shelter program. Designation of a cost as reimbursable during the initial rate-setting process does not mean that the cost will be reimbursed upon final audit since all expenditures are subject to adjustment on field audit by the Suffolk County Comptroller. A more detailed review of expenditures during an audit may reveal that costs deemed reimbursable during the rate-setting process for that fiscal year should not be reimbursed.

Accounting records must be maintained on an accrual basis with proof of payment provided in the subsequent accounting period. Unless otherwise noted, all accounting records must be kept in accordance with Generally Accepted Accounting Principles (GAAP). Accounting books of original entry shall include asset, liability and fund balance or equity accounts, as well as

expenditure and revenue accounts. Subsidiary revenue and expenditure accounts shall be maintained for, but not limited to, each program operated by the Agency.

All purchases of goods or services must be supported by adequate substantiating documentation. Such documentation should include, when appropriate, the following:

A. Purchase requisitions and/or purchase orders listing the goods or services purchased, the requesting party and the date of purchase,

B. Packing slips with shipping address clearly indicated and/or receiving reports listing the goods or services received; and,

C. Invoices listing the goods or services purchased, the date of purchase and date of payment, as well as canceled checks.

All contractual agreements (e.g., leases) underlying the purchase of goods or services must be in writing, signed and dated and must clearly delineate the nature of the goods or services to be provided and the associated charge. All related payments must be supported by itemized invoices which indicate the specific goods or services actually provided, the quantity of the goods or services actually provided, the billing rate and the total amount charged. Costs must be charged directly to specific programs whenever possible. The particular program(s) must be identified in the associated supporting documents.

The County of Suffolk retains the right to disallow any costs that are not properly or adequately documented or that do not relate to the Emergency Homeless Shelter Program as determined by the County of Suffolk.

Any expenditures that cannot be charged directly to a specific program must be allocated across all programs and/or entities benefited by the expenditure. For example:

A. Salaries of employees who perform tasks for more than one program and/or entity must be allocated among all programs and/or entities for which they work.

B. The cost of supplies that are purchased for distribution among multiple programs must be allocated among these programs if direct charges are not possible.

C. General maintenance and overhead expenses must be allocated among all programs and entities.

Entities that allocate expenditures across programs and/or entities benefited by the expenditure must use allocation methods that are fair and reasonable, as determined by the County's fiscal representatives. Such allocation methods, as well as the statistical basis used to calculate allocation percentages, must be adequately supported by written documentation which is retained for each fiscal year for review upon audit for a minimum of seven (7) years. Allocation percentages should be reviewed on an annual basis and adjusted as necessary.

There are two types of allowable expenditures, Program costs and Administrative costs. Program costs are those expenditures that directly relate to the operation of the program, while Administrative costs are those that relate to the management and administration of the agency. Within the Program costs there are Operating Expenditures and Client Services. Operating Expenditures are those costs necessary to the running of the program (i.e. Rent, Wages, etc…). Client Services are those services as listed in the Contractor Variant Terms of the contract. These costs are not subject to cost reimbursement, except to the extent included in the approved budget and reimbursement rate. Client Service costs in excess of their budgeted amount will be disallowed.

Administrative costs include salary and fringe benefit costs of persons whose primary function is the management and administration of the agency. Job function, not title, will ultimately determine whether a position is program or administrative in nature.

Some examples of Administrative job classifications:
Accountant
Administrator
Assistant Administrator
Bookkeeper
Clerical positions
Comptroller
Director
Executive Director
Financial Director
Office Manager
Office Worker
Receptionist
Secretaries

If Administration fringe benefits costs are not easily distinguishable a percentage of total salaries may be used, for example:

Total Salaries	$600,000
Administrative Salaries	120,000
Fringe Benefit Costs	20%

Administrative costs also include costs for office supplies and equipment, professional fees, as appropriate, postage, office equipment rental or depreciation, repair and maintenance, depreciation, maintenance costs for automobiles used by administrative personnel, interest, insurance, rent, and utilities.

In the manual there is a notation in italic as to whether the expenditure is Program, Administrative or Allocable. Those expenditures that are totally Program related are marked Program and should be claimed as such. Those expenditures that are totally Administrative are marked Administrative and should be claimed as such. Those expenditures that can be allocated between Program and Administrative are marked as Allocable. An allocation methodology must be used to determine the allocation between Program and Administrative. The allocation methodology used must be reasonable and verifiable by the Department.

For any particular year, administrative expenditures, including fringe benefits on administrative salaries, will be an allowable cost to the extent that the amount does not exceed 20% of the agency's allowable program related (non-administrative) costs. If the agency's auditor has determined that it must comply with Executive Order #38 Administrative Costs cannot exceed the lesser of Executive Order 38's cap or the 20% required by the RCM.* Approval by the Department's Housing Administrator is necessary for an Agency to include as an allowable cost that portion of administrative expense which exceeds 20% of allowable program related expenses.

Administrative expenditures are to be based upon actual need. Budgeted administrative expenditures will be subject to the same justification analysis as direct program expenditures regardless of the administrative cost percentage indicated. Upon request, the agency must be able to document all actual administrative costs incurred in accordance with applicable rules and regulations, the contract agreements, and this cost manual.

Related party expenditures result from business transactions conducted between an agency and related parties, which consist of, but are not limited to the following:

A. Its management and their immediate families;

B. Its principal owners and their immediate families;

C. Any party transacting or dealing with the agency/entity of which that party has ownership of, control over, or significant influence upon the management or operating policies of a program(s)/entity(ies) to the extent that an arm's-length transaction (one in which the parties of the transaction act independently and have no relationship to each other) may not be achieved.

Some examples of common types of transactions with related parties are: sales, purchases, and transfers of realty and personal property; services received or furnished, for example, accounting, management and legal services; use of property and equipment by lease or otherwise, and; borrowing and lending.

All related parties must be disclosed by the Agency to the Department.

As a general rule, related party expenditures are not allowable unless they are preapproved by the Department. Costs incurred pursuant to related party transactions that are preapproved by the Department will only be allowable to the extent that they do not exceed the amount the agency would have incurred had legal title to the leased or purchased items or facilities been vested in it.

Prior written approval by the Department's Housing Administrator is required for any purchase of furniture, fixtures, equipment, supplies or any items whose cost exceeds two thousand dollars ($2,000) individually or in aggregate. For the purpose of meeting the $2,000 threshold, multiple purchases of the same item (or similar items) purchased/received on the same day will be considered as one purchase. For any purchase over $2,000 three (3) estimates *may* be required at the discretion of the Department's Housing Administrator. For any purchase that exceeds seventy-five hundred dollars ($7,500), three (3) estimates along with supporting documentation will be required to be submitted to the Department's Housing Administrator for approval. Prior

approval will be waived in an emergency situation. The provider must notify the Department's Housing Administrator within three business days of any emergency purchase and provide a rationale.

Providers are encouraged to seek Department approval for large purchases during the budget approval process. A listing of items, and estimated cost, anticipated to be purchased during the coming year should be included with the budget submission. Additionally, prior written approval by the Department's Housing Administrator is required before adding any new program or implementing any new policy that would require funding.

Allowable Expenditure Categories

1. Salaries & Wages - *Allocatable*

A. Definition
All salaries and wages must be included, whether currently paid or accrued. Included in the salary figure may be paid time off, such as annual leave, sick leave, military leave, or holidays, provided the benefit is established by written agency policy, and is not excessive.
   1. Reimbursements of accrued salary benefits not paid (i.e. vacation and sick pay) are not allowable until the year of termination.
   2. Accrued salary benefits may not accrue for more than a two-year period.
   3. Accrued salary benefits for individual employees may not be significantly disproportionate to payments made to other classes or groups of employee.

B. Record Keeping
   1. Amounts charged for compensation must be based on payrolls that are approved and documented according to agency policy and Generally Accepted Accounting Principles. Payrolls must be supported by employee time records prepared during, not after, the time period in which the services were provided. Use of a time clock is not required; however, employee time sheets must be signed by the employee and a supervisor, and should be completed at least biweekly.
   2. Multi-program agencies must have time distribution records for employees who charge costs to more than one program. Compensation costs will not be allowed if the allocation of costs is not reasonable.
   3. Indirect or overhead personnel services charges should be supported by the Provider's payroll and time records or by documented surveys completed at least once annually, of indirect personnel services costs.

C. Salaries
   1. If the agency's auditor has determined that it must comply with Executive Order # 38, salaries cannot exceed Executive Order 38's cap.
   2. Salaries include all taxable and nontaxable salaries and wages paid, or accrued by, employees on the agency payroll, including severance pay to regular employees.
   3. Compensation shall not exceed the average paid to comparable personnel for similar work and hours of employment in the region in which the shelter is located.
   4. For all employees, compensation by job title will be compared to median compensation for similar job titles.
   5. Salaries paid to employees who do not meet the minimum contractual qualifications for the position for which he/she was hired are not allowable.
   6. For all individuals, compensation for board service or trustee service is not reimbursable. A full-time program employee may serve on the Board of Directors of the agency; however, compensation for board service will not be reimbursed. Compensation for such employee's personal service to the program will be allowed if the board member abstains from any discussion or vote on matters related to his/her compensation and the board minutes reflect this.
   7. Overtime for management staff is not allowable, however, necessary and documented overtime charges are allowable for non-management staff (i.e. direct cares staff, child

care aides, secretaries, etc.) but bonuses are not allowable. This principle applies to all Provider staff. Prior written approval is required from the Division Administrator of the Housing Administration for staff titles that are authorized overtime.

8. Worker's Compensation awards, jury duty fees or disability claims received should be credited to the salary account.
9. The estimated value of donated services is not reimbursable.

D. Severance Pay

Severance pay is compensation in addition to regular salaries or wages, which are paid by an institution to employees whose services, are being terminated. The cost of severance pay is allowable provided:

1. Such payments are required by law or by employer-employee agreement.
2. The cost of severance pay must be reasonable. Generally, two weeks' severance pay will be considered reasonable for a full-time employee.
3. Severance pay for normal, recurring staff turnover is not allowable in absence of legal requirements or contract.

2. Fringe Benefits – *Allocatable*

A. Costs of fringe benefits are allowable provided:

1. Costs for employees who provide services to more than one program are allocated separately to all programs in proportion to the staff time devoted to each program.
2. Benefits for individual employees are not significantly disproportionate to payments made to other classes or groups of employee.
3. Costs do not include amounts paid or credited to employees for leaves of absence that are for the performance of graduate work or sabbatical study, travel or research.
4. The costs of fringe benefits are not restricted to any officers or directors of the agency.

B. Costs of pension plans are allowable provided:

1. Payments are made pursuant to a written policy or agreement between employees and employer.
2. Benefits of the plan are vested in employees or their designated beneficiaries and not part of the deferred compensation that reverts to the agency.
3. Appropriate adjustments are made for employee turnover or other contingencies that result in forfeitures by employees, and benefit the agency.
4. The pension plan conforms to regulations implementing the EMPLOYEE RETIREMENT INCOME SECURITY ACT (ERISA), and it's approved by the Internal Revenue Service (IRS).
5. A valuation or pension statement must be submitted with the budget and with the end of the year financial statements.

C. Payments in lieu of pensions made to agency officers, directors, presidents etc., are not allowable.

D. IRA or Keogh plan payments made by an agency for employees or officers are not allowable.

E. Any agency decision to terminate participation in a pension plan must be communicated in writing to the Department's Housing Administrator. The proposed termination date should indicate the reasons for termination and plans for disposition of funds in the pension plan.

F. Costs of plans that do not include anyone other than the agency's management or their relatives are not allowable unless it is documented by the agency that all employees were offered but rejected enrollment in the plan.

3. Advertising – *Program*

The cost of "help wanted" advertising is allowable provided that the size of the staff recruited and maintained is in keeping with workload requirements and the approved budget. Records must be kept which include the employee's credentials and salary requests. Where the agency uses employment agencies, costs not in excess of standard commercial rates for such services are allowable.

4. Bad Debts - *Program*

A bad debt may only be claimed in a circumstance were the Housing Administrator for the Department has granted prior written approval. Written approval will only be given:

A. For the period of time between when the Department is notified of a client's refusal to pay the client fee and the time the client is de-authorized.
B. In a circumstance where the Department requests the Provider to keep a family.

5. Continuing Education – *Program*

Costs of outside college courses are allowable provided:

A. The course or degree pursued is relevant to the field in which the employee is working.
A. The allowable reimbursement is for tuition only. It does not include registration fees, books, laboratory fees, mileage, etc.
B. The reimbursement amount does not exceed 75% of the tuition.
C. The maximum amount of reimbursement per employee, per fiscal year is eight hundred dollars ($800) provided it is included in the budget.
D. The employee received a passing grade in the course.

6. Depreciation - *Allocatable*

A. Items with a useful life greater than one year may be capitalized. Costs of facility acquisition, construction, or renovation may be depreciated over the useful life of the facility.
B. Prior written approval by the Department's Housing Administrator is required for any purchase of furniture, fixtures, equipment, supplies or any item whose cost exceeds two thousand dollars ($2,000). For any purchase over two thousand dollars ($2,000) three (3) estimates *may* be required at the discretion of the Department's Housing Administrator. For any purchase that exceeds seventy-five hundred dollars ($7,500), three (3) estimates along with supporting documentation will be required to be submitted to the Department's Housing Administrator for approval. Providers are encouraged to seek approval for such purchases during the budget approval process. A listing of items, and estimated cost, anticipated to be purchased during the coming year should be included with the budget submission.

C. Inventory records must be kept for all items purchased by the entity or donated to the entity for the benefit of the programs and must be available for review at any time. These records must include, but not be limited to, the following:
   1. Furniture, fixtures and equipment records must include a description of the asset, date of purchase, sources of purchase, cost, estimated life, current location of the asset, and disposal information. Large equipment purchases such as appliances must also have the manufacturer, brand, model number and serial number or other unique identifier listed. All purchased items must be supported by documentation such as an original vendor invoice, cancelled checks, Departmental pre-approval (if required), etc.
   2. Vehicle records must include date purchased, cost, make, model, vehicle ID # and year of the vehicle. Vehicle acquisitions must be supported by information such as vendor bill of sale, cancelled checks, Departmental pre-approval, etc. If vehicles were rented or leased, a copy of the rental agreements or leases should be retained.
   3. Records for buildings and land owned by the entity and used by the program must describe the buildings and land owned. Records must include a copy of the purchase agreement, deed, any mortgages and the amortization schedule for such mortgages. Records must include the allocable portion of space in each building used by or for the benefit of the program and for the purposes of program administration and agency administration.
   4. Building Improvement records must include the date work was completed, a description of the improvement, including location (i.e. floor, rooms), the cost, the program(s) that benefited, the share of costs allocable to each program and the basis for allocation. Detailed bills from the person or business doing the work must be retained.

   All related information must be retained as long as the asset is used by the program even if this period exceeds seven years.

D. Renovations or alterations which are considered to be directly related to the program, and therefore, allowable as depreciation charges over the useful life of the renovation or alteration includes, but is not limited to: replacement of roofs, boilers, plumbing systems, or similar improvements needed to protect the agency's physical plant, installations of safety devices, such as fire exits, alarms or smoke detectors in existing buildings, renovations to protect the health or safety of shelter residents, and other capital expenditures for minor renovation work.

E. Reasonable costs incurred for equipment purchases with a useful life of more than one year are allowable.
   1. Individual pieces of furniture, fixtures, or equipment, which cost more than two thousand dollars ($2,000) and have a useful life of more than one year (such as computers, desks, etc.) must be capitalized and depreciated.
   2. If the total cost of related items of furniture, fixtures or equipment is more than five thousand dollars ($5,000) and the useful life of these items is more than one year, the total cost must be depreciated over the useful life and not expensed during the year of acquisition.

F. The following items are applicable to depreciation:
   1. The straight-line method of computing depreciation on property, plant and equipment is required. When appropriate, provision for estimated salvage value should be made in accordance with Generally Accepted Accounting Principles when computing depreciation for vehicles, furniture and equipment. For all depreciable assets,

excluding real property, regardless of the number of locations you may cumulatively elect to expense, in the year of acquisition, an amount not to exceed twenty-five thousand dollars ($25,000).

Type	**Period**
Buildings	20 years minimum (straight line)*
Land Improvements	20 years minimum (straight line)*
Furniture & Equipment	7 years
Computer Equipment	3 years
Vehicles	5 years
Leasehold Improvements	Over the term of lease or useful life of the improvement whichever is greater.
Other Items	Prior written approval of the Housing Administrator is required.

*If you elect to change the useful life of a building or land improvements, you must treat this election as a change in accounting estimate under FASB#16, APB 20 requirements.

2. Depreciation on appraisals designed to increase the cost basis for fully depreciated property or via a sale, which results from a change in legal status of the owner, such as incorporation, is not allowable. Depreciation on property fully depreciated by a division, subsidiary or affiliate of an agency prior to acquisition by the agency will not be allowed.
3. Depreciation charges for donated assets are not allowable.
4. If assets are shared by more than one program and/or entity, the share of depreciation expense allocated to the Emergency Homeless Shelter Program shall be based on documented and reasonable criteria.

7. Dues & Subscriptions - *Program*

Professional Dues and subscriptions are allowable provided they are program related and included in the budget.

8. Food – *Program*

The cost of food and food related services will be considered an allowable program cost if the agency obtains written approval from the Department of Social Services Housing Administrator or if it is delineated in the approved budget or in the body of signed contract.

9. Interest - *Allocatable*

A. Interest charges on bank loans from a licensed financial institution are allowable if such charges were incurred to finance the purchase of real property, fixed assets or vehicles, which are necessary for the operation of the shelter.
B. Interest charges from any other source shall be limited to the IRS imputed interest rate.
C. The following items are applicable to Interest charges on agencies borrowing for working capital:

1. Interest charges on agencies borrowing for working capital in excess of 10% of the agency's annual operation costs are not an allowable cost.
2. To be allowable, working capital loans and lines of credit borrowings must be supported by a written agreement stating the loan period, the amounts of the loan, method of repayment and the applicable interest rate.
3. Each borrowing must be supported by documentation (i.e. Board meeting minutes) substantiating the proper approval and necessity for the borrowed amount.
4. Working capital interest on borrowing between persons in a conflict-of-interest relationship is not allowable. In general, a conflict of interest exists when a person in a position of trust has a competing professional or personal interest. Care must be taken to ensure that such conflicts do not impair the employee's ability to perform his or her duties objectively and act in the best interest of the entity.

10. Insurance - *Allocatable*

A. Allowable insurance costs include necessary and reasonable costs of liability, fire/disaster, or casualty loss insurance obtained to guard against loss, injury or damage to program facilities and services. Self-insurance is not allowable.
B. Agencies have an obligation to adopt insurance practices that will obtain the best coverage for the lowest cost (i.e. solicit estimates on insurance). Suffolk County will use the costs of insurance at similar agencies as the basis for determining necessary and reasonable cost.
C. Costs of insurance on the lives of officers or trustees are not allowable except where such insurance is part of an employee plan, which is not unduly restricted (see section on Salaries & Fringe Benefits).
D. Costs resulting from losses not covered under deductible insurance policy provisions, contracted for in keeping with sound business practice, are allowable.
E. Actual losses, which could have been recovered through available and allowable insurance, are not allowable.
F. Costs of insurance for key persons or similar insurance policies are not allowable.

11. Licenses & Permits - *Program*

The costs of any license or permit cost necessary to operate the program is allowable.

12. Office Expenditure - *Administrative*

The cost of consumable office supplies (paper, pencils, pens, paper clips, etc.), computer supplies and software or of printing financial reports, checks or office forms is allowable. The costs of preparing payrolls and maintaining necessary related wage records are allowable. Postage costs such as stamps, postage meter rentals, mailing permits for programs and activities are allowable.

13. Professional Fees – *Administrative* -

Professional fees include fees for independent contractors (Contractors) such as accountants, attorneys, management, and computer consultants for the purpose of establishing and maintaining accounting and other information systems required for the Emergency Homeless

Shelter Program as well as performing required certified audits necessary for the administration of funded programs.

Professional fees are allowable provided:

A. They are supported by adequate documentation which includes, but is not limited to, the Contractor's credentials, a written contract which includes the nature of the services to be provided, the charge per day/ hour, and service dates. All payments must be supported by itemized invoices which indicate the specific services actually provided; and for each service, the date(s), number of hours provided, the fee per hour; and the total amount charged.
B. They are program related.
C. The fees do not exceed those paid to comparable Contractors for similar services in the region in which the shelter is located.
D. The services are reasonable and necessary and could not have been performed by agency officers or employees.
E. Officers or employees of the agency; persons employed by the Suffolk County Department of Social Services to monitor or audit agencies for the homeless; employees of agencies whose positions are funded wholly or in part by the State or local taxpayer funds; are not engaged by the agency as consultants.
F. Prior written approval by the Department's Housing Administrator is required for any Contractor agreement whose cost exceeds two thousand dollars ($2,000). For any agreement over two thousand dollars ($2,000) three (3) estimates *may* be required at the discretion of the Department's Housing Administrator. For any agreement that exceeds seventy-five hundred dollars ($7,500), three (3) estimates along with supporting documentation will be required to be submitted to the Department's Housing Administrator for approval.
G. Costs associated with retainers for legal, accounting or consulting services are not allowable unless the fee represents payment for actual documented reimbursable services rendered, provided the services are not for lobbying efforts.
H. When an audit/financial review is conducted by the Suffolk County Office of the Comptroller any legal/accounting/consultant costs incurred as a result of proceedings brought pursuant to Article 78 of Civil Practice Law & Rules to challenge the audit/financial review are not allowable.

14. Rent – Building - *Allocatable*

In accordance with Statement of Financial Accounting Standards #13, from the standpoint of not-for-profit-shelters, all leases must be classified for reimbursement purposes as either capital or operating.

A. Capital Leases:
   If, at the date of the lease agreements, the lessee is party to a non-cancelable lease that meets one or more of the following four criteria, the lessee shall classify and account for the capital lease:
   1. The lease transfers ownership of the property to the lessee.
   2. The Lease contains a bargain purchase option.
   3. The lease term is equal to 75% or more of the estimated economic life of the leased property.

4. The present value of the minimum lease payments (excluding executory costs) equals or exceeds 90% of the fair value of the leased property.

The lessee shall record a capital lease as an asset and an obligation at an amount equal to the present value at the beginning of the lease term of minimum lease payments during the lease term, excluding that portion of payments representing executory costs such as insurance, maintenance and taxes to be paid by the lessor, together with any profit thereon. However, if the amount so determined exceeds the fair value of the leased property at the inception of the lease, the amount recorded as the asset and obligation shall be the fair value. If the portion of the minimum lease payments representing executory costs, including profit thereon, is not determinable from the provisions of the lease, an estimate of the amount shall be made.

Leases that do not meet any of the four criteria above are classified and accounted for by the lessee as operating leases.

B. Operating Leases:
Rental on the operating lease shall be charged to rent expenditure over the lease term as it becomes payable. Rental costs of building and facilities are allowable provided that annual costs are reasonable. (An independent real estate appraisal with comparisons to determine reasonableness may be required).

As a general rule, related party expenditures are not allowable unless they are preapproved by the Department. Costs incurred pursuant to a less-than-arm's-length lease of real property that are preapproved by the Department will only be allowable to the extent that they do not exceed the owner's actual costs such as depreciation, taxes, insurance and maintenance or fair market value, whichever is less.

15. <u>Rent/Lease – Vehicles, equipment, etc. - *Allocatable*</u>

In accordance with Statement of Financial Accounting Standards #13, from the standpoint of not-for-profit-shelters, all leases must be classified for reimbursement purposes as either capital or operating.

A. Capital Leases
If, at the date of the lease agreements, the lessee is party to a non-cancelable lease that meets one or more of the following four criteria, the lessee shall classify and account for the capital lease:
1. The lease transfers ownership of the property to the lessee.
2. The Lease contains a bargain purchase option.
3. The lease term is equal to 75% or more of the estimated economic life of the leased property.
4. The present value of the minimum lease payments (excluding executory costs) equals or exceeds 90% of the fair value of the leased property.

The lessee shall record a capital lease as an asset and an obligation at an amount equal to the present value at the beginning of the lease term of minimum lease payments during the lease term, excluding that portion of payments representing executory costs such as insurance, maintenance and taxes to be paid by the lessor, together with any profit thereon. However, if

the amount so determined exceeds the fair value of the leased property at the inception of the lease, the amount recorded as the asset and obligation shall be the fair value. If the portion of the minimum lease payments representing executory costs, including profit thereon, is not determinable from the provisions of the lease, an estimate of the amount shall be made.

Leases that do not meet any of the four criteria above are classified and accounted for by the lessee as operating leases.

B. Operating Leases
   Rental on the operating lease shall be charged to rent expense over the lease term as it becomes payable.
   1. Furnishings and Equipment - Rental costs of furniture and fixtures are allowable provided that annual rental charges and maintenance costs are reasonable when compared to the costs that would be allowed if the equipment were owned by the agency and being depreciated and maintained by the agency.
   2. Vehicles – Acquisition or leases of motor vehicles must be approved by the Division Administrator of the Housing Administration prior to being included as an allowable cost. Such approval must be written. The acquisition or lease of luxury vehicles will not be approved. Rental costs of agency vehicles are allowable when compared to the costs that would be allowed if the vehicles were owned by the agency and being depreciated and maintained by the agency. Rental costs of vehicles used by administrative staff are part of the ceiling on administrative costs.
   3. The cost of lease – purchase agreements for vehicles or equipment is not allowable.

As a general rule, related party expenditures are not allowable unless they are preapproved by the Department. Costs incurred pursuant to a less-than-arm's-length rental of furnishing, equipment or vehicles will only be allowable to the extent that they do not exceed the owner's actual costs.

16. Repair & Maintenance - *Allocatable*

A. Costs incurred for necessary maintenance, repair or upkeep of property which do not add to the permanent value of the property nor appreciable prolong its intended life, but keep it in efficient operating condition, are allowable. These costs are allowable to the extent that they are not otherwise included in rental or other charges for space.
B. Costs incurred for necessary maintenance, repair or upkeep of office, stationary or movable equipment, which keeps the equipment in an efficient operating condition, are allowable.
C. Costs incurred for necessary maintenance and repair of agency vehicles, which keep these vehicles in an efficient operating condition, are allowable.
   1. Costs of maintenance and repair of vehicles provided to agency officers or employees are part of the ceiling on administrative costs.
   2. If an agency rents vehicles, only repair and maintenance expenses not covered by the rental/lease agreement are allowable.

17. Security - *Program*

Necessary expenditures incurred for the reasonable security needs of the staff, clients, and the physical plant are allowable. Security cameras are allowable.

18. Taxes - *Administrative*

A. In general, taxes which the institution must pay (such as water, agency or property tax) and which are paid or accrued in accordance with Generally Accepted Accounting Principles are allowable. Payments made to local governments in lieu of taxes commensurate with services received are allowable. The payment of minimum New York State Corporation Franchise Tax or similar business tax is allowable.
B. Property or real estate taxes are allowable only during the application process for tax exemption. Providers are required to apply for and obtain the necessary exemption for not-for-profit organizations by the first filing deadline after the closing on a piece of property.
C. Payments for Federal, State and City Income Taxes, as well as Sales Tax are not allowable.

19. Telephone - *Program*

A. Costs incurred for telephone services, local telephone calls, cell phones, telegrams, fax etc., are allowable provided:
   1. They pertain to the agency's homeless program.
   2. Long distance telephone or message charges are reasonably documented and directly attributable to the agency's programs.
B. Undocumented long distance charges are not allowable.
C. Refunds paid by persons who make personal calls from business phone must be credited to this expenditure.

20. Training - *Program*

A. Conferences or Meetings:
   1. Approval for conferences must be obtained in writing from the Division Administrator of the Housing Administration prior to being an allowable cost. Failure to obtain prior written approval will result in a disallowance.
   2. Conference costs may include costs of meals, transportation, rental of facilities and other items incidental to such conferences.
   3. Costs of conferences or meetings are allowable provided.
      a. The primary purpose of the conference is dissemination of technical information.
      b. Conference days do not exceed three days per agency year for any one individual.
   4. Costs for conferences held at out-of-state locations will not be allowed.
B. The cost of in-house staff development training customarily provided for employee development which directly or indirectly benefits the program is allowable.

21. Travel - *Program*

Travel costs include costs of transportation, lodging and subsistence incurred by employees in travel status on official agency business, but not cost to and from the Officer or employee home and or the agency.

A. The method used to claim cost (e.g. per diem, actual) must be consistently applied to the entire claim.
B. Out-of-state travel should be severely restricted and should be on an exception basis only. Out-of-state travel costs are allowable to the extent they are critical to the success of the program and are for services or training that cannot be obtained in state. Out-of-country travel is not reimbursable.
C. Costs of first class air accommodations are not reimbursable.
D. Only costs of automobile travel that are directly related to the agency's program are allowable.
    1. The cost for the purchase and uses of automobiles provided those vehicles are needed for the program.
    2. Costs of personal use of an agency-owned automobile are not allowable, except when the duties of position warrant use of the vehicle. The costs of vehicles used by agency officials to commute to and from their homes are not allowable, even if it is claimed that the car is also used for other agency purposes.
    3. Suffolk County reserves the right to determine whether an agency-owned automobile is a luxury vehicle. If the County classifies an automobile as a luxury car, the entire expense of operating such a vehicle will not be allowed.
    4. Use of privately owned vehicles for agency business by an employee is allowable provided such use is documented. Documentation must include the date of the travel, the reason for the travel, the starting and ending locations of the travel and the odometer readings at both locations. Such use will be compensated at a rate not to exceed the mileage rate allowed by the Internal Revenue Service (IRS) for automobile travel. The statement of mileage traveled must be sign by the employee as being true and accurate and countersigned by a supervisor.
    5. Auto repair, depreciation, insurance, rental, garage and maintenance costs incurred by employees for privately owned vehicles are not allowable.
E. Vehicle use must be documented for all program-owned vehicles with individual vehicle logs that include at a minimum: the date, time of travel, to and from destinations, mileage between each, and purpose of travel and name of traveler. If the vehicle was assigned to an employee, also list the name of the employee to whom it was assigned. The annual mileage for program purposes and repairs and maintenance costs for each vehicle should be summarized and maintained. The logs must clearly differentiate between business and personal usage.

22. Utilities - *Allocatable*

Cost of electricity, gas heat, water, fuel, bottled gas, etc., are allowable, provided these costs have not already been included in costs reported for rental or lease agreement.

23. Other Expenditures - *Allocatable*

A. Unusual expenditures which cannot be fit into any other category and which are reasonable and necessary for the operation of the programs are allowable.
B. Charges to agencies receiving administrative services, insurance, supplies, etc., from a parent or affiliated organization are allowable provided they are allocated to all programs on the same basis.

Unallowable Expenditures

1. **Contributions and Donations**

   Political and charitable contributions and donations are not allowable.

2. **Entertainment Costs**

   Entertainment costs, including lunches, dinners and staff parties are not an allowable cost.

3. **Fines and Penalties**

   Costs resulting from violations of or failure by the agency to comply with federal state and/or local laws and regulations are not allowable.

4. **Fund Raising Costs**

   Costs of organized fund raising, such as financial campaigns, endowment drives, or solicitation of gifts and bequests, done to raise capital or obtain contributions, are not allowable.

5. **Goodwill**

   Goodwill or the state value of a business in excess of its book value is not an allowable cost.

6. **Investment Management**

   Costs of investment counsel and staff and similar expenses incurred solely to enhance income from investments are not allowable.

7. **Personal Costs**

   All personal expenditures, such as personal travel expenditures, laundry charges, beverage charges, gift certificates to staff and vendors, flowers or parties for departing staff, holiday parties, repairs on a personal vehicle, rental expenditures for personal apartments, etc., are not allowable.

8. **Profits and Losses on Investments**

   Profits or losses on the sale or exchange of investments will not be considered either an offset to expenses or an allowable cost.

Capital Expenditures

Items with a useful life of greater than one year must be capitalized. The costs of facility acquisition or construction must be depreciated over the useful life of the facility (see the Depreciation section of this manual).

Renovations or alterations which are considered to be directly related to the program are allowable as depreciation charges over the useful life of the renovation or alteration and include, but are not limited to: replacement of roofs, boilers, plumbing systems, or similar improvements needed to protect the Provider's physical plant. Installation of safety devices, such as fire exits, alarms or smoke detectors in existing buildings; renovations necessary to comply with shelter resident needs; renovations to protect the health or safety of Suffolk County's clients; and other capital expenditures for minor renovation work are allowable.

Prior written approval by the Division Administrator of the Housing Administration is required for all capital expenditures in excess two thousand dollars ($2,000). For any purchase over two thousand dollars ($2,000), three (3) estimates *may* be required at the discretion of the Department's Housing Administrator. For any purchase that exceeds seventy-five hundred dollars ($7,500), three (3) estimates along with supporting documentation will be required to be submitted to the Department's Housing Administrator for approval. It should be noted that the totality of a project will dictate approval requirement, not individual item cost.

Providers are encouraged to seek Department approval for all capital expenditures during the budget approval process. A listing of items, and estimated cost, anticipated to be incurred during the coming year should be included with the budget submission.

Agencies may also establish a Reserve Fund. This Fund may only offset current year excess revenue over expenditures. The Fund cannot increase an existing loss or generate a loss after reducing an overpayment.

The Reserve Fund:

A. Can offset up to twenty-five thousand dollars ($25,000) of excess revenue over allowable expenditures.
B. Each year's reserve fund contribution will have a four-year expenditure period, during which time the funds must be spent or returned to the County.
C. The four-year expenditure period begins on the first day of the subsequent fiscal period after the year of the fund establishment.
D. The fund can accumulate for the purpose of building or capital acquisition, capital improvements, renovation, alteration, major repairs, or for any other purpose approved by the Department in advance.
E. Any request for the use of accumulated reserve funds must be made in writing to the Division Administrator of the Housing Administration.
F. Prior written approval by the Division Administrator of the Housing Administration is required for all reserve fund expenditures.
G. Any amount not spent within the four-year expenditure period will be considered surplus and returned to the County.

Revenue

1. All revenues must be reported.
2. An excess of costs over revenue on any grant is not allowable as a cost.
3. Revenues from the sale of program equipment, vehicles or buildings not purchased through a grant will be offset against costs.
4. The Department of Social Services Client Fees received directly from clients must be offset against costs in a manner similar to private fee income.
5. Finder's fee for placement of client into permanent housing will not be used to offset program costs.

Departmental Financial Statements

The following are instructions for completing the Department's Financial Statements (Statements). The accompanying is the basic requirement, it does not preclude a provider from attaching additional statements or schedules in support of an actual or budgeted number contained within the statements. The opposite is actually encouraged. Additional statements and schedules in support of actual or budgeted numbers, especially when there is a significant increase in a number or addition of a program. If an allocation methodology is implored a statement or schedule should be attached illustrating the methodology. In cases where Department approval is required a copy of the approval letter should be attached.

1. Homeless Shelter Provider Financial Statement Cover Sheet

A. Circle the appropriate Projected (Budget) or Actual report title.
B. Fill out the name and address of the agency.
C. For item (1) check the appropriate letter that corresponds to your agency.
D. For item (2) indicate your Federal Tax Return Filing Form (i.e., IRS Form 990). Indicate N/A if not applicable.
E. For item (3) report the occupancy as an actual count of the number of per diem or per unit days and clients for the year.
F. Report the requested/actual per diem or per unit rate.
G. To calculate the per diem rate: The number of authorized beds is multiplied by 365 days, then multiplied by the occupancy rate. Divide that number into allowable expenditures.
H. Affix the signatures of an agency official and the report preparer. These must be two separate individuals. Cover sheets with original signatures must be attached to both the Projected Budget and the Actual submissions. Photocopies will not be accepted.

COUNTY OF SUFFOLK

STEVEN BELLONE
SUFFOLK COUNTY EXECUTIVE

DEPARTMENT OF SOCIAL SERVICES

John F. O'Neill
Commissioner

Homeless Shelter Provider Financial Statement
For the Fiscal Year Ending _____
Projected or Actual
(Circle One)

Name and Address of the Agency

_____

_____

_____

1. For the period covered by these Financial Statements (Check One):
   A. [ ] The Agency operated only a Homeless Shelter Program.
   B. [ ] The Agency operated a Homeless Shelter Program and other programs.
2. Federal Tax Returns filed on form: _____
3. The occupancy for the period was/is: _____
4. The requested/actual per diem rate is/was: _____

Certification of Agency Official

I hereby certify that these Financial Statements have been prepared in accordance with the contract dated _____ between the Suffolk County Department of Social Services and the Agency.

Signature	Print Name	Title	Date

This report was prepared by:

Signature	Print Name	Title	Date

P.O. BOX 18100
HAUPPAUGE, NY 11788-8900

www.suffolkcountyny.gov/departments/socialservices

2. Schedule A – Total Agency Expenditures

All of the Agency Expenditures/Budget line items have a corresponding number in this manual. The numbering and order of the Allowable Expenditure Categories of the manual corresponds to the numbering and order of the items listed on the Statements. The purpose of Schedule A is to report your entire agencies financial activities.

A. Report the agencies total expenditures in column A.
B. This number is then allocated between Homeless Shelter Expenditures in column B and all other programs in column C.
C. Attach Schedule B-1 inclusive of all items for Line 23, "Other Expenditures" if applicable.
D. Subtotal Lines 1 through 23 on Line 24.
E. Report any unallowable expenditures on Line 25.
F. Total Agency Expenditures on Line 26 by subtracting Line 25 from Line 24.

	AGENCY NAME :			
	FISCAL PERIOD :			
	Schedule A - Total Agency Expenditures			
		A	**B**	**C**
Line No.		**Total Agency Expenditures**	**Homeless Shelter Expenditures**	**All Other Expenditures**
1	Salaries/Wages			
2	Fringe Benefits			
3	Advertising			
4	Bad Debts			
5	Continuing Education			
6	Depreciation & Amortization			
7	Dues & Subscriptions			
8	Food			
9	Interest			
10	Insurance			
11	Licenses & Permits			
12	Office Expenditures			
13	Professional Fees			
14	Rent - Building			
15	Rent - Vehicles, Equipment, etc.			
16	Repairs & Maintenance			
17	Security			
18	Taxes - Real Estate			
19	Telephone			
20	Training			
21	Travel			
22	Utilities			
23	Other Expenditures (Schedule B-1)			
24	**Sub-total (Add lines 1 through 23)**			
25	Unallowable Expenditures			
26	**Total Expenditure**			

3. Schedule B – Shelter Expenditures

This schedule reports the agencies total Homeless Shelter expenditures and their respective allocation between Program expenditures and Administrative expenditures.

A. Report the agencies total Homeless Shelter Program expenditures in column A.
B. This number is then allocated between Program expenditures in column B and Administrative expenditures in column C.
C. Attach Schedule B-1 inclusive of all items for line 23, "Other Expenditures" if applicable.
D. Sub-total lines 1 through 23 on line 24.
E. Report any unallowable expenditures on line 25.
F. Sub-total (line 24 minus line 25) on line 26.
G. Enter 20% of line 26B, on line 27A. (Note rules re: Executive Order 38) See page 6.*
H. Report the lessor of line 27A or line 26C on line 28A.
I. Add lines 26B and 28A and enter on line 29A, total allowable expenditures.

AGENCY NAME :
FISCAL PERIOD :
Schedule B - Shelter Expenditures

		A	B	C
Line No.		**Homeless Shelter Expenditures**	**Program Expenditures**	**Administrative Expenditures**
1	Salaries/Wages			
2	Fringe Benefits			
3	Advertising			
4	Bad Debts			
5	Continuing Education			
6	Depreciation & Amortization			
7	Dues & Subscriptions			
8	Food			
9	Interest			
10	Insurance			
11	Licenses & Permits			
12	Office Expenditures			
13	Professional Fees			
14	Rent - Building			
15	Rent - Vehicles, Equipment, etc.			
16	Repairs & Maintenance			
17	Security			
18	Taxes - Real Estate			
19	Telephone			
20	Training			
21	Travel			
22	Utilities			
23	Other Expenditures (Schedule B-1)			
24	**Sub-total (Add lines 1 through 23)**			
25	Unallowable Expenditures			
26	**Sub-total (line 24 minus line 25)**			
27	Administrative Maximum (20% of col B line 26)			
28	Administrative Expenditures (lower of 27A or 26C)			
29	**Total Allowable Expenses (26B + 28A)**			

4. Schedule B-1 – Supplemental Schedules

This schedule has two parts, Furniture, Fixtures, Equipment and Supplies over two thousand dollars ($2,000) and Other Expenditures-Line 23. This schedule supplements the Schedule "B" and provides space to give additional details of entries on the Schedule "B"- Line 23.

	AGENCY NAME :			
	FISCAL PERIOD :			
	Schedule B-1 - Supplemental Schedules			
		A	**B**	**C**
Line No.	**Furniture, Fixtures, Equipment & Supplies (Over $2,000)**	**Total**	**Program**	**Administrative**
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
	Total Expenditures			
Line No.	**Schedule B - Line 24 Other Expenditures**	**Total**	**Program**	**Administrative**
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
	Total Expenditures			

5. Schedule C – Salaries & Titles

This schedule shows the agencies staffing, salaries, titles, hours and weeks worked, and the allocation of the salary between Program and Administrative.

A. Report employee name and title. Report names in alphabetical order by last name. If any employee is working in more than one title, report the name again with the subsequent position directly after the first.
B. Report the actual/projected hours worked per week for each employee based on personnel records/time surveys. If you are completing more than one schedule C for multiple programs, also include a combined schedule C for your total agency.
C. Report the total salary for each employee under column A.
D. Each salary is then allocated between Direct Program Salary in column B and Administrative Salary in column C.
E. The Salary totals must equal schedule B, line 1.

AGENCY NAME :
FISCAL PERIOD :
Schedule C - Salaries and Titles

				A	B	C
Line No.	**Employee Name and Title**	**Hours Per Week**	**Weeks Worked**	**Total Salary**	**Program Salary**	**Administrative Salary**
1	Name:					
	Title:					
2	Name:					
	Title:					
3	Name:					
	Title:					
4	Name:					
	Title:					
5	Name:					
	Title:					
6	Name:					
	Title:					
7	Name:					
	Title:					
8	Name:					
	Title:					
9	Name:					
	Title:					
10	Name:					
	Title:					
11	Name:					
	Title:					
		TOTAL				

6. Schedule D – Fringe Benefits

This schedule reports the allocation of the Homeless Shelter Fringe Benefits that have been paid or accrued and paid in a subsequent period. When reporting actual numbers, they must be allocated and reported by individual employee. Allocations may only be used when there is no data available to determine the actual employee fringe benefit allocation.

Schedules D and E may be combined on the same page due to their size.

A. Report the total homeless shelter fringe benefit cost under the "Total" column.
B. Each line item is then allocated between Program in column B and Administrative in column C.
C. Total lines 1 – 7 and report them on line 8.
D. The Fringe Benefit totals must equal schedule B, line 2.

AGENCY NAME :
FISCAL PERIOD :
Schedule D - Fringe Benefits

Line #		Total	Program	Administrative
1	Social Security			
2	Insurance Life			
3	Insurance Health			
4	Pension/Retirement			
5	Workmens Compensation/DBL			
6	State Unemployment			
7	Other			
a				
b				
c				
8	**Total (enter on sch B, line 2)**			

7. Schedule E - Revenue

This schedule reports the agencies total revenue and the separation of revenue associated with the Homeless Shelter program and all other revenue. Capital Reserve revenue should only be reported when there is an associated expenditure that was incurred during the year or if an amount within the fund is being forfeited. Schedule E does not need to be completed for the budget submission.

A. Report the total revenue for each category under the "Total" column.
B. Each revenue item is then allocated between Homeless Shelter Program revenue, the per diem rate paid by the county and the client fee whether collected or accrued as a receivable, in column B and all other revenue in column C.

Schedule E - Revenue

Line #		Total	Homeless Shelter Program	All Other
1	Suffolk County Per Diem Funding			
2	Nassau County Per Diem Funding			
3	Other DSS Per Diem Funding			
4	Client Fee			
5	Interest Income			
6	Dividend Income			
7	Grant Income			
8	Contribution Income			
9	Other Income			
10	Capital Reserve Fund			
	Total Revenue			

8. Schedule F – Reconciliation

This schedule reconciles the excess revenue over expenditures as reported on the books and records of the agency as shown in the CPA issued certified financial statements and the Departments Statements. Schedule F does not need to be completed for the budget submission.

A. Report any excess revenue over expenditures as per the agency books on line 1.
B. Report and itemize any revenue on this year's Financial Statements not recorded on the agency's books on line 2.
C. Report and itemize expenditures recorded on the Agency's books this year and not deducted on this year's Financial Statements on line 3.
D. Add lines 1 through 3 on line 4.
E. Report and itemize revenue recorded on the Agency's books this year and not included on this year's Financial Statement on line 5.
F. Add line's 5 and 6 on line 7.
G. Subtract line 7 from line 4 on line 8. This is the excess of revenue over expenditures per the Financial Statements.

AGENCY NAME :
FISCAL PERIOD :
Schedule F - Reconciliation

Reconciliation of Excess Revenue over Expenditure
Agency v. Departmental Financial Statements

Item		
1	Excess revenue over expenditures per agency books	$ _____
2	Revenue reported on this year's Financial Statements not recorded on Agency's books (itemize)	
	_____	
	_____	
	_____	$ _____
3	Expenditures recorded on the Agency's books this year not deducted on this year's Financial Statements (itemize)	
	_____	
	_____	
	_____	$ _____
4	Add lines 1 through 3	$ _____
5	Revenue recorded on the Agency's books this year not included on this year's Financial Statements (itemize)	
	_____	
	_____	
	_____	$ _____
6	Expenditures reported on this year's Financial Statements not recorded on the Agency's books (itemize)	
	_____	
	_____	
	_____	$ _____
7	Add lines 5 and 6	$ _____
8	Excess of revenue over expenditures per the Finanacial Statements (line 4 less line 7)	$ _____

9. Schedule G – Balance Sheet

This schedule reports the balances for each of the balance sheet accounts both at the beginning and the end of the year being reported. Attach additional schedule as necessary. Schedule G does not need to be completed for the budget submission.

AGENCY NAME :
FISCAL PERIOD :
Schedule G - Balance Sheet

Assets	Beginning of Year	End of Year
Cash		
Account Receivable		
Interest & Other Receivables		
Inventories		
Prepaid Expenses		
Deferred Charges		
Buildings		
Leasehold Improvements		
Furniture - Fixtures		
Equipment		
Automobiles, Van, etc.		
Less: Allowance for Depreciation		
Other Investments		
Due from Affiliates		
TOTAL ASSETS		
LIABILITIES & FUND BALANCE		
Accounts Payable		
Interest Payable		
Long Term Debt Payable		
Unearned Income		
Bank Loan		
Advance Payments on Contracts		
Due To Affiliates		
TOTAL LIABILITIES		
FUND BALANCE (RETAINED EARNINGS)*		
TOTAL LIABILITIES & FUND BALANCE		

* Attached a schedule of retained earnings clearly noting the purpose of any funds set up for future use i.e. capital repair fund, building acquisition fund, or other restricted funds.

10. Budget Modification Request

Provider _____

Budget Year Ending _____

		Current Approved Budget (from Revised Expenditures Columns) Current Approved Budget			Requested Amount			Increase (Decrease)		
Line No.	**Description**	**Total**	**Program**	**Admin**	**Total**	**Program**	**Admin**	**Total**	**Program**	**Admin**
	Total									

Note: This form is not to be used to increase/decrease the current Per Diem Rate, therefore the net increase(decrease) must be zero (0)

Agency Official:

_____
Signature

_____
Title

_____
Date

For the County of Suffolk:

_____
Approved by

_____
Title

_____
Date

Except as set forth above, this budget modification shall not change any condition or provision within the Agency's Contract with the Department.